

रजिस्टर्ड नं ०८०-३३/एस० एम ०१४.



राजपत्र, हिमाचल प्रदेश

(साधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 31 दिसम्बर, 1990/10 पौष, 1912

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 29 दिसम्बर, 1990

संख्या ८० एक्स० एन० एफ० (11)-२/९०—हिमाचल प्रदेश साधारण विक्री कर (संशोधन) नियम, 1990 का प्रारूप हिमाचल प्रदेश जनरल सेल्ज टैक्स एक्ट, 1968 (1968 का २४) की धारा ४० की उप-धारा (१) के अनुकरण में इस विभाग की सम संख्यांक अधिसूचना तारीख २७ नवम्बर, 1990 द्वारा राजपत्र, हिमाचल प्रदेश तारीख २७ नवम्बर, 1990 में प्रकाशित किया गया था जिसमें ऐसे सभी व्यक्तियों से जिनके उनसे प्रभावित होने की सम्भावना थी आक्षेप और सुझाव मांगे गये थे;

और नियत अवधि के भीतर कुछ आक्षेप और सुझाव प्राप्त हुए हैं।

अतः अब हिमाचल प्रदेश के राज्यपाल, कथित आक्षेपों और सुझावों पर विचार करने के पश्चात् हिमाचल प्रदेश जनरल सेल्ज टेक्स एक्ट, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए जनरल सेल्ज टैक्स रूल्ज 1970 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं अर्थात्:—

[Authoritative English text of this Department Notification No. EXNF-(11)-2/90, dated the 29th December, 1990 as required under Article 348(3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 29th December, 1990.

No. EXNF-(11)-2/90.—Whereas the Draft amendment rules entitled “Himachal Pradesh General Sales Tax (Amendment) Rules, 1990 were published in the Himachal Pradesh Rajpatra dated the 27th November, 1990 vide notification of even number dated the 27th November, 1990, in pursuance of the provisions of sub-section (1) of section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), for inviting objections and suggestions from the persons likely to be affected thereby;

And whereas some objections and suggestions have been received within the stipulated period;

Now, therefore, after considering the said objections and suggestions, the Governor of Himachal Pradesh in exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) is pleased to make the following rules, further to amend the Himachal Pradesh General Sales Tax Rules, 1970, namely:—

Short title and commencement.

1. (1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1990.

(2) These shall come into force with effect from 1st January, 1991.

Omission of rules 19 and 20.

2. The existing rules 19 and 20 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called “the said rules”) shall be omitted.

Substitution of rule 21.

3. For rule 21 of the said rules, the following shall be substituted, namely :—

“21. *Period of returns.*—(1) Every registered dealer, other than those referred to in rule 18 and sub-rule (2) of this rule, shall furnish returns in Form S.T. VIII or S.T. IX or both, as the case may be, monthly within 15 days from the expiry of each month.

(2) Every registered dealer, whose gross turnover during the immediately preceding financial year does not exceed twenty lakhs shall furnish returns in Form S.T. VIII or S.T. IX or both, as the case may be, quarterly within 30 days from the expiry of each quarter."

4. The existing rules 22 and 23 of the said rules shall be omitted.

Omission of rules 22 and 23.

5. In rule 24 of the said rules,—

Amend-
ment of
rule 24.

- (i) for the words and figures "rules 21 and 22", the words and figures "sub-rule (2) of rule 21", shall be substituted; and
- (ii) the words "or annually" shall be omitted.

6. In rule 25 of the said rules, after the words "Assessing Authority" but before the sign and words "shall furnish", the words and figure "under rule 24" shall be inserted.

Amend-
ment of
rule 25.

7. In clause (xi) of rule 31 of the said rules, after the words "goods were purchased", but before the sign ";", the words "and the said selling registered dealer may issue the certificate in the shape of a bill containing the particulars given in Form S.T. XXV" shall be inserted.

Amend-
ment of
rule 31.

8. In sub-rule (1) of rule 32-A of the said rules,—

Amend-
ment of
rule 32-A.

- (i) for the words and sign "one lac twenty-five thousand", the words "three lac" shall be substituted;
- (ii) for the item (i), the following shall be substituted—
 - (i) all the purchase vouchers/bills pertaining to the year along-with covering list;" and
- (iii) the items (ii) to (xii) shall be omitted, and thereafter the existing items (xiii), (xiv), (xv) and (xvi) shall be renumbered respectively as (ii), (iii), (iv) and (v).

9. In rule 56 of the said rules, the existing sub-rules (2), (3) and (4) shall be re-numbered as sub-rules (15), (16) and (17) respectively, and before sub-rule (15) as so re-numbered, the following new sub-rules shall be inserted, namely :—

Amend-
ment of
rule 56.

"(2) The form S.T. XXVI A shall be printed by the State Government in triplicate specifically indicating the form as "Original", "Duplicate" and "Triplicate" and shall be serially numbered according to the scheme of series, number and colour as approved by the Commissioner, from time to time :

Provided that the colour of the forms meant for use by the registered dealer or an un-registered dealer shall be separate and distinct.

(3) Any dealer, on whose behalf a declaration in Form S.T. XXVI-A is required to be furnished before the officer-in-charge of the check post or barrier or is required to be produced before any other officer referred to in sub-section (4) of section 22 of the Act, shall apply to the appropriate Assessing Authority for the grant of declaration forms in Form S.T. XXVI-A stating clearly his reasonable demand for a period of not more than three months disclosing stock and details

of declaration forms already in hand and also the date on which and the number in which he was last issued the declaration form:

Provided that if the Commissioner is satisfied that it is necessary so to do, he may, by order in writing, allow the form S.T. XXVI-A to be issued at the check post or barrier to the owner or person incharge of a goods vehicle or vessel.

(4) If the appropriate Assessing Authority is satisfied that the requisition of the dealer is genuine and reasonable, he may issue him as many declaration forms as he may deem fit on prior payment of price of such forms, to be fixed by Government from time to time, either in cash or on deposit of such price by the dealer in the Government treasury.

(5) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use. If a declaration form, whether blank or completed is lost either from the custody of any dealer or in transit, he shall report the loss to the appropriate Assessing Authority from whom he obtained it.

(6) On receipt of report referred to in sub-rule (5), the appropriate Assessing Authority shall call upon the dealer to furnish a reasonable security by way of an indemnity bond in Form S.T. XXXII-A in respect of each lost form separately or in respect of all the lost forms collectively to safeguard against the misuse of the same.

(7) No dealer to whom a declaration form has been issued shall transfer the same to another person.

(8) No dealer shall furnish or issue any declaration except in a declaration form obtained by him from the appropriate Assessing Authority having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule (10).

(9) The dealer referred to in sub-rule (3) shall maintain accounts of the declaration forms in a register in Form S.T. XXVI-B.

(10) The dealer shall produce the register prescribed in sub-rule (9) on demand by any Assessing Authority or any other officer subordinate to him and duly authorised by him in writing for inspection.

(11) The Commissioner may, by notification in the Official Gazette, declare certain series, designs or colour of declaration form as obsolete and invalid. All the dealers shall, on or before the date from which the declaration forms are so declared obsolete and invalid surrender to the appropriate Assessing Authority all such forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid :

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms issued to him and actually returned the balance in hand, if any, to the appropriate Assessing Authority.

(12) Before a dealer referred to in sub-rule (3) makes demand to the appropriate Assessing Authority for further issue of declaration forms, such dealer shall furnish to that authority the details of the S.T. XXVI-A forms previously issued, on the record slip containing the following particulars :—

RECORD SLIP OF FORMS S.T.XXVI-A RECEIVED ON

----- FROM THE ASSESSING AUTHORITY -----/
CHECK POST/BARRIER

Date S.T. XXVI-A No. used	Owner/Carrier of goods	Class of goods	Value Rs.	Signatures of the Seller
1	2	3	4	5

Total

(13) The account of the Forms S.T. XXVI-A received and issued to each dealer shall be maintained by the appropriate Assessing Authority in Form S.T. XXVI-C.

(14) For the purposes of section 22(4) of the Act, the Officer-in-charge of the check post or barrier will, after satisfying himself about the correctness and completeness of the declarations, sign and stamp them, showing the date of receipt, with his official seal of the check post or the barrier and return duplicate copy of the declaration to the owner or person incharge of the goods vehicle or vessel. The original copy of the declaration shall be forwarded to the appropriate Assessing Authority of the district, in which the dealer concerned has the principal place of business, under a covering statement in Form S.T. XXVI-D, or S.T. XXVI-E in respect of a registered dealer or an un-registered dealer, as the case may be. The Assessing Authority shall cause to be entered the particulars of the declaration forms, received under forms S.T. XXVI-D and S.T. XXVI-E, in a register to be prepared dealer-wise in form S.T. XXVI-F.”

10. In Form S.T. XXV appended to the said rules, for the existing paragraph 1, the following shall be substituted, namely :—

“Name and Address of the dealer

Sl. No. _____ Date _____

1. I/We the holders of Registration Certificate No. _____
have sold today to M/s _____
the goods of the following description and value : _____

Sl. No.	Description of goods.	Quantity	Rate	Value ,
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Amend-
ment of
Form S. T.
XXV.

Insertion
of new
Forms S. T.
XXVI-B,
XXVI-C,
XXVI-D,
XXVI-E
& XXVI-
F.

11. After the existing FORM S.T. XXVI-A appended to the said rules, the following new forms shall be inserted, namely :—

"FORM S.T. XXVI-B

[See rule 56 (9) of the Himachal Pradesh General Sales Tax Rules, 1970]

Register to be maintained by dealers who obtain Declaration Form S.T. XXVI-A from the Assessing Authority.

Particulars of receipt				Particulars of utilisation						
Date	Total number	Serial No.	From To	Date	Serial No. of form	Des-crip-tion of used	Quan-tity of goods	Bill/ cash memo/ chalan	Value of goods	Remarks
1	2	3	4	5	6	7	8	9	10	11

FORM S.T. XXVI-C

[See rule 56 (13) of the Himachal Pradesh General Sales Tax Rules, 1970]

Register of receipt and issue of declaration forms to be maintained by the Assessing Authority.

Receipt of forms					Issue of forms	
Date	Authority from whom received with No. and date of letter under which received	Total number of forms	Serial No.	Date	Name and address of the dealer to whom issued	
1	2	3	4	5	6	

Contd.

Registration certificate number, if any	Number of forms issued	Serial No.	Signatures of the recipient	Receipt No. and date of payment of price of forms	Signatures of Assessing Authority	Remarks	
8	9	10	11	12	13	14	15

FORM S.T. XXVI-D

[See rule 56 (14) of the Himachal Pradesh General Sales Tax Rules, 1970]

Statement showing details of forms S.T. XXVI-A in respect of registered dealers received at
(Name of the check post or barrier).

Date	Sl. No.	Vehicle number in which the goods were transported	S.T.XXVI-A declaration form No.	Name of the dealer exporting/ importing the goods	Value of goods	Initials of Excise and Taxation Inspector on duty	Page of form S.T. XXVI-F at which posted	Initials of the clerk posting the entries of form S.T. XXVI-A
1	2	3	4	5	6	7	8	9

Signatures of the Officer-in-Charge of check post or the barrier.

No. _____ dated _____

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District alongwith _____ forms S.T. XXVI-A.

Signatures of the Officer-in-Charge of the check post or barrier.

Note.—1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation Inspector on duty at the check post or the barrier, and the columns 8 and 9 will be completed by the clerk concerned in the district office.

2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the Officer Incharge shall forward the same, alongwith the original copies of S.T. XXVI-A forms received at the barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the district in which the concerned dealer is registered.

FORM S.T. XXVI-E

[See rule 56 (14) of the Himachal Pradesh General Sales Tax Rules, 1970]

Statement showing details of Forms S.T. XXVI-A in respect of un-registered dealers received at (Name of the check post or barrier).

Date	Sl. No.	Vehicle number in which the goods were transported	S.T. XXVI-A declaration form No.	Name of the dealer exporting/importing the goods	Value of goods
1	2	3	4	5	6
.....

Initials of the Excise and Taxation Inspector on duty	Page of form S.T. XXVI-F at which posted	Initials of the Clerk posting the entries of form S.T. XXVI-A
7	8	9
.....

Signatures of the Officer-in-Charge of the check post or barrier.

No. dated

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District alongwith forms S.T. XXVI-A.

Signatures of the Officer-in-Charge of the check post or barrier.

Note.—1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation Inspector on duty at the Check post or the barrier and the columns 8 and 9 will be completed by the Clerk concerned in the district office.

2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the Officer-in-Charge shall forward the same, alongwith the original copies of S.T. XXVI-A forms received at the barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the district in which the concerned dealer is registerable.

FORM S.T. XXVI-F

[See rule 56 (14) of the Himachal Pradesh General Sales Tax Rules, 1970]

Register to be maintained dealer-wise in the district.

Name of the dealer..... Registration Certificate No.....
.....

Sl. No	Name of the barrier/ check post from which S.T. XXVI-A received	Sl. No. of the declaration form	Value of the goods	Year of assessment	Date of hand- ing over the forms to the concerned Assessing Authority	Signatures of the offi- cial receiving forms (vide column No. 6)
1	2	3	4	5	6	7

12. After the existing FORM S.T. XXXII appended to the said rules, the following new form "FORM S.T. XXXII-A" shall be inserted, namely:—

Insertion
of new
Form S.T.
XXXII-A.

"FORM S.T. XXXII-A

INDEMNITY BOND

[See rule 56 (6) of the Himachal Pradesh General Sales Tax Rules, 1970]

Know all men by these presents that *I/We.....
(Full address of the dealer)

*registered dealer/dealer under the Himachal Pradesh General Sales Tax Act, 1968 under registration No.....
dated..... in the State of Himachal Pradesh (hereinafter called the Obliger) *am/are held and firmly bound upto the Governor of Himachal Pradesh (hereinafter called the Government) in the sum of Rs. (Rupees in words)
*(hereinafter referred to as the said sum) to be paid to the Government on demand for which payment will and truly be made, I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representatives and assigns and the persons for the time being having control over assets and affairs by these presents.

Signed this..... day of.....
one thousand nine hundred and

Whereas sub-rule (6) of rule 56 of the Himachal Pradesh General Sales Tax Rules, 1970, requires that in event of a blank or completed form of declaration is lost while it is in the custody of the dealer or in transit, he is required to furnish an indemnity bond to the appropriate Assessing Authority from whom the said form was obtained;

And whereas the obligor herein is the dealer to whom the form S.T. XXVI-A was issued;

And whereas the obligor has lost the declaration form S.T. XXVI-A bearing No. *which was issued to him by (name and designation of the authority).

Now the condition of the above written bond is such that if the obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs. (Rupees in words) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities incurred by the Government as a result of the misuse of such form then the above written bond shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge to properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum;

SCHEDULE

(Give details of properties mortgaged/charged);

And these presents also witnesseth that the liability of the Obliger hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government.

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

In witness whereof the Obliger has set his hand/*has caused these presents executed by his authorised representatives on the day, month and year above written in the presence of

1.
2.

(Obliger's signatures)

Accepted for and on behalf of the Government of Himachal Pradesh by name and designation of the Officer duly authorised in pursuance of Article 299 (1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of—

1.
2.

(Name and Designation of the Officer)

*Strike out which is not applicable."

आदेश द्वारा,
वित्तायुक्त एवं सचिव ।
(आबकारी तथा कराधान) ।

नियन्त्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-5 द्वारा मुद्रित तथा प्रकाशित ।